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प्रसाधारण

EXTRAORDINARY

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PART II—Section 3—Sub-section (1)

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FOOD, AGRICULTURE, COMMUNITY DEVELOPMENT AND COOPERATION

(Department of Agriculture)

NOTIFICATION

New Delhi, the 28th March 1969

**G.S.R. 888.**—In exercise of the powers conferred by section 20 of the Produce Cess Act, 1966 (15 of 1966), the Central Government hereby makes the following rules, namely:—

1. **Short title.**—These rules may be called the Produce Cess Rules, 1969.
2. **Definitions.**—In these rules, unless the context otherwise requires—
  - (a) "Act" means the Produce Cess Act, 1966 (15 of 1966);
  - (b) "Cess" means the duty of excise leviable under the Act;
  - (c) "Form" means a form annexed to these rules;
  - (d) "Section" means a section of the Act.

3. **Monthly returns.**—(1) The return referred to in sub-section (1) of section 8 shall be made in form 'A', form 'B' or Form 'C' as the case may be, and shall be verified by means of a declaration signed by the occupier of the mill.

(2) The occupier of the mill shall furnish with a return submitted under sub-rule (1), such information as may be necessary regarding any contract, brokers' note, policy of insurance or other documents for ascertaining the quantity of the produce consumed or oil extracted in his mill.

4. **Examination of records and accounts.**—For the purpose of the examination under sub-section (2) of section 13, the Collector or the officer empowered under that section may require the occupier of the mill to cause the records and accounts of the mill to be produced before him.

5. **Form of notice under section 9(1).**—The notice referred to in sub-section (1) of section 9 shall contain separately the total quantity of produce consumed or oils extracted, on the basis of which the cess is leviable, the amount of cess assessed, the amount paid and the amount due and shall include a statement that in the event of the cess not being paid, action will be taken under the provisions of the Act.

6. **Manner of assessment of cess.**—Where the occupier of a mill has failed to furnish the return referred to in sub-section (1) of section 8 within the time specified in sub-section (2) of that section, or has furnished within the specified period a return, which the Collector has reason to believe is incorrect or defective, the Collector shall assess the amount payable by the occupier on the basis of the monthly average amount of cess levied and collected from the said occupier in the twelve months immediately preceding the month to which the assessment relates.

7. **Maintenance of accounts of produce, etc.**—Every occupier of a mill shall maintain proper accounts of the produce received, consumed or extracted in his mill and of the final products.

#### FORM

(See Rule 3)

Return under section 8 of the Produce Cess Act, 1966 (15 of 1966) for the month of 19 in respect of cess on cotton consumed.

1. Name of the Mill
2. Whether the Mill registered under the Factories Act? If so, the Registration No.
3. Address of the Mill.
  - (i) At:
  - (ii) Post:
  - (iii) Taluka:
  - (iv) District:
  - (v) State:
4. Name and address of the occupier.
5. Amount of cess payable for the month.
6. Total capacity and capacity utilised during the month in the different types of spindles used in the Mill:

Type of spindles used (Strike out whichever is not applicable)	Number of spindles in each type	Total capacity of each type in Kg. of cotton per day of 8 hours	Total capacity actually utilised of each type in Kg. of Cotton
1. Mule Spindles.			
2. Ring Spindles.			
3. Other types (specify each type)			

1

2

3

4

1. Mule Spindles.
2. Ring Spindles.
3. Other types (specify each  
type)

- |  |  |
|--|--|
| <p>7. (a) Quantity of cotton in stock at the beginning of the month.</p> <p>(b) Quantity of cotton received during the month.</p> <p style="padding-left: 20px;">(i) Indian cotton purchased.</p> <p style="padding-left: 20px;">(ii) Pakistan cotton imported and/or purchased.</p> <p style="padding-left: 20px;">(iii) Other foreign cotton imported and/or purchased.</p> <p style="padding-left: 20px;">(iv) Received from other sources.</p> <p>(c) Total of items (a) and (b).</p> <p>(d) Quantity of cotton consumed or brought under the process of consumption during the month.</p> <p style="padding-left: 20px;">(i) Issued for spinning.</p> <p style="padding-left: 20px;">(ii) Issued for the production of any other goods.</p> <p style="padding-left: 20px;">(iii) Total.</p> <p>(e) Quantity of cotton in stock at the end of the month.</p> <p>(f) (i) Cess paid for-----Bales of 181.4 Kgs. of pressed cotton at 75 paise per bale. Rs.-----P.-----</p> <p style="padding-left: 20px;">(ii) Cess paid for-----Kgs. of unpressed cotton at 21 paise per 50 Kgs., Rs.-----P.-----</p> <p>(g) Challan No. and date, and the name of Treasury of remittance.</p> | <p>Baled<br/>(in equivalent bales of<br/>181.4 Kgs.)</p> <p>Unbaled<br/>(Kgs.)</p> |
|--|--|

**Declaration :**

I do hereby declare that I have compared the above particulars with the records and books of my Mill and that they are, in so far as I can ascertain, accurate and complete. I also hereby declare that I have sent the returns and paid the amount of cess assessed for the preceding months.

Date this-----day of-----19.

Signature  
(To be signed by the Occupier).

**NOTES :**

1. All cotton consumed either produced in or imported from outside India are liable to the cess.
2. The quantity of cotton consumed on hire basis should also be taken into account for the purposes of this return.
3. Cotton waste is not liable to the cess.
4. For the purposes of determining the total amount of cess leviable on Baled Cotton, the total weight of the bale wherever such bales are greater or less than 181.4 Kgs. will be determined, and the total so determined, will be divided by 181.4 Kgs. to fix the amount of cess leviable thereon.

**FORM B**

(See Rule 3)

19      Return under Section 8 of the Produce Cess Act, 1966 (15 of 1966), for the month of-----, in respect of cess on *copra* consumed.

1. Name of the Mill.
2. Whether the Mill is registered under the Factories Act. If so, the Registration number.

3. Address of the Mill:
  - (i) At:
  - (ii) Post:
  - (iii) Taluka:
  - (iv) District:
  - (v) State:
4. Name and address of the occupier.
5. Amount of cess payable for the month.
6. Total crushing capacity and capacity utilised during the month in the different types of presses used in the Mill:

Type of presses used (Strike out whichever is not applicable)	Number of presses in each type	Total crushing capa- city of each type in quintals of copra per day of 8 hours	Total capacity actually utilised of each type in quintals of copra
---	-----------------------------------	---	--

1

2

3

4

1. Hydraulic Press.
2. Expeller.
3. Hand Press.
4. Rotary Ghani.
5. Other Types. (Specify  
each type).

- |  |          |      |
|--|----------|------|
| 7. (a) Quantity of copra in stock at the beginning of the month. | Quintals | Kgs. |
|--|----------|------|
- (b) Quantity of copra received during the month:
    - (i) From own drying yard.
    - (ii) Indian copra purchased.
    - (iii) Foreign copra imported and/or purchased.
    - (iv) Other sources.
  - (c) Total of items (a) and (b).
  - (d) Direct sales of copra.
  - (e) Quantity of copra consumed during the month:
    - (i) Issued for crushing.
    - (ii) For the production of any other goods.
    - (iii) Total.
  - (f) Quantity of copra in stock at the end of the month.
  - (g) Quantity of oil extracted\* during the month.
  - (h) Quantity of oil sold during the month.
  - (i) Quantity of oil cake obtained during the month.
  - (j) Quantity of oil cake sold or otherwise disposed of during the month.

(k) Quantity of other goods produced during the month,

(l) Quantity of other goods sold during the month or otherwise disposed,

(m) Cess paid@

[ Rs. P.]

(n) Challan No. and date, and the name of Treasury of remittance.

#### Declaration :

I do hereby declare that I have compared the above particulars with the records and books of my Mill and that they are, in so far as I can ascertain, accurate and complete. I also hereby declare that I have sent the returns and paid the amount of cess assessed for the preceding months.

Dated this ————— day of  
————— 19 .

\_\_\_\_\_  
*Signature*  
(To be signed by the Occupier.)

#### NOTE :

1. All Copra consumed in any mill whether produced in or imported from outside India is also liable to the cess.
- \*2. The quantity of copra crushed or used for the production of any other goods on hire basis should also be taken into account for the purposes of this return.

#### FORM C

(See Rule 3)

Return under section 8 of the Produce Cess Act, 1966 (15 of 1966) for the month of ———  
—————, 19 ——— in respect of cess on *Oil* extracted from Oilseeds. ¶

1. Name of the Mill.
2. Whether the Mill is registered under the Factories Act ? If so, the Registration number.
3. Index number allotted by the Collector.
4. Name and address of the occupier.
5. Address of the Mill :
 

(i) Place	(iv) Location
(ii) Post	(v) Taluka
(iii) District	(vi) State
6. Amount of cess payable for the month.
7. Total crushing capacity and capacity utilized during the month.

Type of presses used (Strike out whichever is not applicable)	Number of presses in each type	Total crushing capacity in terms of oil- seeds and oil of 8 hours for one shift [In quintals).		No. of presses of each type worked during the month	No. of days worked during the month		Total No of hour worked during the month
		Seed	Oil		Shifts	Days	
1	2	3	4	5	6	7	8

(i) Expeller :

(a) Large \*

(b) Standard @

(c) Baby †

One

two

three

(ii) Rotary Ghanis.

(iii) Other types

(Specify each type)

\* Large Expeller : Capacity of 8 quintals and above of groundnut oil for one shift of 8 hours.

@ Standard Expeller : Capacity between 6 to 8 quintals of groundnut oil for one shift of 8 hours

† Baby Expeller: Capacity upto 3 quintals of groundnut oil for one shift of 8 hours.

8. Quantity of the oilseed crushed, oil extracted and oilcake produced during the month (In quintals rounded off-less than one quintal is to be ignored).

Name of the seed crushed during the month	Quantity of the seed crushed	Quantity of oil extracted	Quantity of oilcake produced
1.			
2.			
3.			
4.			
5.			

9. Stocks at the end of the month of \_\_\_\_\_

Stock of Oilseeds :	Stock in hand		
Name of the Seed/Oil (1)	SEED (2)	OIL (3)	CAKE (4)
1.			
2.			
3.			
4.			
5.			

10. Cess paid @

Rs. P.

11. Challan No. and date, and the name of  
Treasury of remittance.*Declaration :*

I do hereby declare that I have compared the above particulars with the records and books of my Mill and that they are, in so far as I can ascertain, accurate and complete. I also hereby declare that I have sent the returns and paid the amount of cess assessed for the preceding months.

Dated this \_\_\_\_\_ day of  
\_\_\_\_\_, 19

*Signature*  
(To be signed by the Occupier)

**NOTE**

1. All oils extracted from oilseeds produced in or imported from outside India are liable to the cess.
2. The quantity of oilseeds crushed on hire basis should also be taken into account for the purposes of this return.

[No. F. 11(4)/66-C.C.I.]

S. J. MAJUMDAR, Addl. Secy.

